

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:	§	
	§	
NEIGHBORS LEGACY HOLDINGS, INC.,	§	CASE NO. 18-33836-H1-11
	§	(Chapter 11)
Debtor.	§	

MARK SHAPIRO, TRUSTEE	§	
OF THE UNSECURED CREDITOR TRUST	§	
OF NEIGHBORS LEGACY HOLDINGS,	§	
INC. AND ITS DEBTOR AFFILIATES	§	ADV. P. NO. 20-03016
	§	
<i>Plaintiff</i>	§	
	§	
VS.	§	
	§	
	§	
TOM VO et al.	§	
	§	
	§	
<i>Defendants.</i>	§	

DECLARATION OF CHRISTOPHER MEADORS

1. My name is Christopher Meadors. I am over the age of 18 years old, of sound mind, and have personal knowledge concerning the above-mentioned cause.
2. I make this declaration pursuant to 28 U.S.C. 1746
3. I am a licensed attorney and a Certified Public Accountant with more than twenty years of experience advising clients in complex financial matters. My experience includes forensic accounting, corporate investigations, and other regulatory issues.
4. I am Managing Director at B. Riley Advisory Services, formerly known as GlassRatner Advisory and Capital Group LLC. I work in conjunction with Mark Shapiro, Trustee for the Unsecured Creditors Trust in this matter.
5. I performed an analysis of transfers using the Neighbors General Ledgers and traced payments made by Neighbors Debtor Entities to the following Defendants:
 - AB Physician Services LLC;
 - Abarado & Do Family, LP;
 - David Herrera, M.D.;
 - Atiba Bell Medical Associates, PLLC;
 - EDR Investments, LLC;
 - EMTEX Investments, LLC;
 - Ekta Popat;
 - Fillory Holdings, LLC;
 - Isaac Freeborn;
 - Kenneth M. Direkly;
 - Manuel Acosta, PLLC;
 - Pranav Shukla, MD;
 - Thanh Cheng, MD;
 - Towards Infinity, LLC; and
 - Elanie UcBamichael, MD
6. I found that these Defendants received funds transferred directly from bank accounts owned by one or more of the following entities, which are debtors in the above bankruptcy:
 - NEC Pasadena Emergency Center, LP;
 - NEC Baytown Emergency Center, LP;
 - NEC Crosby Emergency Center LP;
 - NEC Yorktown Emergency Center, LP;

- NEC Harlingen Emergency Center, LP; and
 - NEC Port Arthur Emergency Center LP.
7. As part of my analysis, I created charts attached as Exhibit 1 to this Declaration. This chart details each specific transfer, (1) listing the journal entry the transfer as identified in the General Ledger, (2) amount of payment, (3) general ledger date, (4) date of payment, (5) reference as listed in the ledger, (6) the bank account that the transfer was made from, and (7) the debtor entity that owns said bank account.
8. Specifically, my analysis involved the following:
- Using a combination of the “Account Number”¹, “Description”, and/or “Reference” fields, I identified distributions to individual Defendants recorded in the Debtors’ General Ledger (also referred to as the “G/L”). These fields are included in under the “General Ledger” section of Exhibit 1, along with the “G/L Date” and “Journal Entry.”
 - Based on the Account Number, I was also able to identify the specific facility associated with the G/L transaction.
 - I then traced the initial transaction to the corresponding payment within the General Ledger, typically occurring in the following month².
 - I then traced it to the corresponding payment amount within the BBVA bank statements for that facility. The actual payment date, specific BBVA Compass bank account number (“Source Account”) and the name of the account holder (“Payor”) are each indicated under the “Bank Activity” section of Exhibit 1.

¹ Within the 14 digit Account Number, the first 4 numbers indicate the Facility with the second set of 5 numbers being the G/L account number. G/L account number beginning with “36” indicate distributions, with the following 3 numbers begin associated with a particular Defendant.

² For accounting purposes, transactions are recorded in the accounting period they accrued while they may ultimately be paid in the subsequent period.

9. My findings show that the funds went directly from an account owned by a Neighbor Debtor Entity to one of the aforementioned Defendants without passing through any non-debtor person or entity.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on October 21, 2020.



Christopher Meadors